



Claim for Environmental Remediation Insurance Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to July 1, 2015
Tax Law – Sections 23, 187-i, 210-B.19, and 1511(w)

All filers must enter tax period: beginning ending

| | |
|---------------------------|--------------------------------------|
| Legal name of corporation | Employer identification number (EIN) |
|---------------------------|--------------------------------------|

File this form with Form CT-3, CT-3-A, CT-3-S, CT-33, CT-33-A, CT-33-NL, CT-183, or CT-184.

Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the property for which you are claiming this credit.....

A Mark an **X** in the box if you are claiming this credit as a corporate partner (see instructions)

Brownfield site identifying information

Enter the following information as listed on the *Certificate of Completion* (COC) issued by the Department of Environmental Conservation (DEC) for the qualified site (see instructions). **Submit a copy** of the COC. Also **submit a copy** of the certification form for the environmental remediation insurance tax credit completed by the insurer.

| | | | |
|------------------------------|---|------------------------|--|
| Site name | | | |
| Site location – municipality | | Site location – county | |
| DEC region | Division of Environmental Remediation (DER) site number | Date COC was issued | |

Mark an **X** in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area

Calculation of available environmental remediation insurance credit

| | | |
|---|---|--|
| 1 Qualified environmental remediation insurance premiums paid | 1 | |
| 2 Multiply line 1 by 50% (.5) | 2 | |
| 3 Enter line 2 amount or 30,000 , whichever is less | 3 | |
| 4 Environmental remediation insurance credit received from a flow-through entity (see instructions) | 4 | |
| 5 Subtotal (add lines 3 and 4; New York S corporations, see instructions) | 5 | |
| 6 Recapture of credit (see instructions) | 6 | |
| 7 Total environmental remediation insurance credit available for use (see instructions) | 7 | |

Calculation of environmental remediation insurance credit limitation

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|--|----|--|
| 8 Tax due before credits (see instructions) | 8 | |
| 9 Enter other credits claimed before the environmental remediation insurance credit (see instructions) | 9 | |
| 10 Net tax (subtract line 9 from line 8) | 10 | |
| 11 Minimum tax (see instructions) | 11 | |
| 12 Credit limitation (subtract line 11 from line 10; if line 11 is greater than line 10, enter 0) | 12 | |

Calculation of environmental remediation insurance credit used, refunded, or credited as an overpayment in the next tax year

| | | |
|---|----|--|
| 13 Environmental remediation insurance credit to be used for the current tax year (see instructions) | 13 | |
| 14 Environmental remediation insurance credit available for refund or as an overpayment (subtract line 13 from line 7) | 14 | |
| 15 Environmental remediation insurance credit to be refunded (limited to the amount on line 14; see instructions) ... | 15 | |
| 16 Environmental remediation insurance credit to be credited as an overpayment in the next tax year (subtract line 15 from line 14; see instructions) | 16 | |



